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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

_____)	
IN RE:)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u> ,)	Case No. 05-44481 (RDD)
)	
Debtors.)	(Jointly Administered)
_____)	

**RESPONSE TO THIRD OMNIBUS CLAIMS
OBJECTION (CLAIM NO. 10911)**

MG Corporation (“MG”), by its undersigned counsel, states the following as its response to the Debtors’ (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims with Insufficient Documentation, (B) Claims Unsubstantiated by Debtors’ Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. §502(c) (“Third Omnibus Claims Objection”) regarding MG’s Claim No. 10911 (“MG Claim”):

I. Background

1. On October 8 and 14, 2005 (the “Petition Date”), Delpi Corporation and certain of its U.S. subsidiaries and affiliates (collectively, the “Debtors”) filed Voluntary Petitions for relief under Chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §101, et seq (as amended, the Bankruptcy Code), thereby commencing the above-captioned Chapter 11 cases. The Debtors continue to operate their businesses and manage their assets as Debtors-in-Possession pursuant to

Sections 1107(a) and 1108 of the Bankruptcy Code. The Court entered orders directing the joint administration of the Debtors' chapter 11 cases.

2. The MG Claim was filed on July 26, 2006 in the amount of \$16,520.43. This claim is for unpaid invoices from February 28, 2003 through January 31, 2005 for labor and materials provided by MG for, among other things, the installation of lead acid equipment and lithium polymer parts.

3. On or about October 31, 2006, the Debtors filed the Third Omnibus Claims Objection contending that the MG Claim is not substantiated by the Debtors' books and records and, therefore, should be eliminated.

4. As will be shown, the MG Claim should be allowed for the amount filed because it is properly documented and supported.

II. Response

5. MG agreed to supply labor and materials to Delphi Automotive Systems, LLC ("Delphi"), in return for payment. *Affidavit of Robert N. Rossetter* ("*Rossetter Affidavit*"), which is attached hereto and incorporated hereby reference as Exhibit 1, ¶ 4.

6. From February 28, 2003 through January 31, 2005, MG supplied labor and materials to Delphi for, among other things, the installation of lead acid equipment and lithium polymer parts. *Rossetter Affidavit*, ¶ 5. MG then hand delivered invoices to Delphi requesting payment for the labor and materials supplied ("Invoices"). *Rossetter Affidavit*, ¶ 5, Exhibits A, B.

7. The Invoices have not been paid. MG is still owed the sum of \$16,520.43 from Delphi for labor and materials supplied for the installation of lead acid equipment and lithium polymer parts. *Rossetter Affidavit*, ¶ 6.

8. MG is not in possession of any receiving receipts, as those receipts were kept internally at Delphi. *Rossetter Affidavit*, ¶ 7.

WHEREFORE, MG Corporation respectfully requests that this Court enter an order denying the Debtors' Third Omnibus Claims Objection as to Claim No. 10911, and grant to MG Corporation such other relief as is just and proper.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I certify that on November 21, 2006, a copy of the foregoing was filed via overnight mail and via 3.5 inch disk. I further certify that on November 21, 2006 a copy of the foregoing was served via overnight mail on the following:

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United States Bankruptcy Judge
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